

## DAFTAR PUSTAKA

- Adrymarthanino, V., & Indriawati, T. (2023) . *Sejarah Pasar Modal Indonesia*.  
<https://www.kompas.com/stori/read/2023/11/03/160000079/sejarah-pasar-modal-di-indonesia?page=all>
- Amalia, D. (2021). Pengaruh Likuiditas, Leverage Dan Intensitas Aset Terhadap Agresivitas Pajak. *KRISNA: Kumpulan Riset Akuntansi*, 12(2), 232–240.  
<https://doi.org/10.22225/kr.12.2.1596.232-240>
- Ananda, R. S., & Mulyani, M. (2023). Pengaruh Intensitas Persediaan, Intensitas Aset Tetap dan Beban Iklan terhadap Agresivitas Pajak. *Jurnal Pundi*, 7(2), 213. <https://doi.org/10.31575/jp.v7i2.491>
- Andhari, P. ,Sukartha,Mad. (2017). Pengaruh Pengungkapan Corporate Social Responsibility, Profitabilitas, Inventory Intensity,Capital Intensity Dan Leverage Pada Agresivitas Pajak. *E-Jurnal Akuntansi Universitas Udayana* , 18.3(2017), 2115–2142.
- Aprilliana, N. (2022). Pengaruh Likuiditas, Profitabilitas dan Leverage Terhadap Agresivitas Pajak. *Jurnal Cendekia Keuangan*, 1(1),
- Arifin, Z., Nirwanto, N., & Manan, A. (2019). Improving the Effect of Work Satisfaction on Job Performance through Employee Engagement. *International Journal of Multi Discipline Science (IJ-MDS)*, 2(1), 1. <https://doi.org/10.26737/ij-mds.v2i1.948>
- Astuti, T. P., & Aryani, A., Y. (2016). Tren Penghindaran Pajak Perusahaan Manufaktur Di Indonesia Yang Terdaftar Dibeitahun 2001-2014. *Jurnal Akuntansi/Volume XX, No. 03, 2016: 375-388*.
- Bursa Efek Indonesia Tahun 2013-2017). *Dinamika Akuntansi, Keuangan Dan Perbankan*, 7(2), 105–120.
- Bursa Efek Indonesia. (2024). *Ikhtisar dan Sejarah BEI*.  
<https://www.idx.co.id/id/tentang-bei/ikhtisar-dan-sejarah-bei>
- Chandra, Y., & Oktari, Y. (2022). Pengaruh Sales Growth, Profitabilitas, Ukuran Perusahaan, Dan Karakteristik Eksekutif Terhadap Tax Avoidance (Studi Empiris Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia). *Akuntoteknologi : Jurnal Ilmiah Akuntansi Dan Teknologi*, 13(2), 1–16. <https://jurnal.buddhidharma.ac.id/index.php/akunto/article/view/872>
- Eka, R. N. & Meita. O. (2021). Pengaruh Leverage, Intensitas Aset Tetap, Dan Ukuran Perusahaan Terhadap Agresivitas Pajak. *Kompak :Jurnal Ilmiah Komputerisasi Akuntansi*, 14(2), 417–427.  
<https://doi.org/10.51903/kompak.v14i2.573>

- Frank, M. M., Lynch, L. J., & Rego, S. O. (2009). Tax reporting aggressiveness and its relation to aggressive financial reporting. *Accounting Review*, 84(2), 467–496. <https://doi.org/10.2308/accr.2009.84.2.467>.
- Fahmi, I. (2018). Pengantar Manajemen Keuangan (Keenam; M. A. Djalil, ed.). Bandung: ALFABETA.
- Galumbang, H. (2021) The Influence Of Company Size And Leverage On Tax Avoidance With Profitability As Intervening Variable At Mining Company Listed In Indonesia Stock Exchange Period 2016-2018. *International Journal of Business, Economics and Law*, Vol. 24, Issue 2 (April). 2289-1552.
- Ghozali, Imam. (2016). Aplikasi Analisis Multivariete Dengan Program IBM SPSS 23 (Edisi 8). Cetakan ke VIII. Semarang : Badan Penerbit Universitas Diponegoro.
- Ghozali, I. (2018). Aplikasi Analisis Multivariate Dengan Program IBM SPSS 25 (9th ed.). Badan Penerbit Universitas Diponegoro.
- Hery. (2016). Analisis Laporan Keuangan. Jakarta : PT. Gramedia Widiasarana Indonesia.
- Innocent, O. C., & Gloria, O. T. (2018). Effect of Corporate Governance Mechanisms on Tax Aggressiveness of Quoted Manufacturing Firms on the Nigerian Stock Exchange. *Asian Journal of Economics, Business and Accounting*, 8(1), 1–20. <https://doi.org/10.9734/ajeba/2018/38594>
- Jensen & Meckling. 1976. The Theory of The Firm: Manajerial Behaviour, Agency Cost, and Ownership Structure. *Journal of Financial and Economics*, 3:305-360.
- Karlina, L. (2021). *Pengaruh Profitabilitas, Likuiditas, Leverage, dan Intensitas Aset Tetap Terhadap Agresivitas Pajak*. 4(2), 109–125.
- Kasmir. (2016). Analisis Laporan Keuangan. Jakarta: Raja Grafindo Persada.
- Konvermann, J. & Velte, P. The impact of corporate governance on corporate tax avoidance—A literature review. *Journal of International Accounting, Auditing and Taxation*. 36. (2019). 100270. <https://doi.org/10.1016/j.intaccaudtax.2019.100270>
- Makhfudloh, Faridatul, et al, 2018. Pengaruh Corporate Social Responsibility Terhadap Perencanaan Agresivitas Pajak. *Jurnal Akuntansi dan Bisnis*, Vol 18 No. 1: 48-60.
- Muliawati, I. A. P. Y., & Karyada, I. P. F. (2020). Pengaruh Leverage dan Capital Intensity terhadap Agresivitas Pajak dengan Komisaris Independen Sebagai Variabel Pemoderasi (Studi pada Perusahaan Manufaktur Sektor Industry Barang dan Konsumsi yang Terdaftar di Bursa Efek Indonesia Periode 2016-

- 2018). Hita Akuntansi Dan Keuangan, 2016, 16–31. <http://dx.doi.org/10.26623/slsi.v18i2.2301>
- Mustika. 2017. Pengaruh Corporate Social Responsibility, Ukuran Perusahaan, Profitabilitas, Leverage, Capital Intensity dan Kepemilikan Keluarga Terhadap Agresivitas Pajak (Studi Empiris Pada Perusahaan Pertambangan dan Pertanian yang Terdaftar di Bursa Efek Indonesia Periode Tahun 2012 – 2014). JOM Fekon, Vol 4 No. 1.
- Permatasari, M. D., Ningrum, Y. P., Yahya, A., & Triwibowo, E. (2022). Pengaruh Likuiditas dan Intensitas Modal Terhadap Agresivitas Pajak The Effect of Liquidity and Capital Intensity on Tax Aggressiveness. *Urnal Pengembangan Wiraswasta*, 24(1), 47–56.
- Pratiwi, Y. E., & Oktaviani, R. M. (2021). Perspektif Leverage, Capital Intensity, dan Manajemen Laba Terhadap Tax Agreesiveness. *Jurnal Akuntansi Dan Pajak*, 22(1). <https://doi.org/10.29040/jap.v22i1.2475>
- Fadli, I. (2016). Pengaruh Likuiditas, Leverage, Komisaris Independen, Manajemen Laba dan Kepemilikan Institutional terhadap Agresivitas Pajak Perusahaan. *Jom FEKON*, 1205–1219.
- Purwanto, A. (2016). Pengaruh Likuiditas, Leverage, Manajemen Laba dan Kompensasi Rugi Fiskal terhadap Agresivitas Pajak Perusahaan Pada Perusahaan Pertanian dan Pertambangan yang Terdaftar di BEI tahun 2011-2013. *Jom FEKON*, 580–594.
- Putranto P., Affini. N. D., & Hatimah H. (2023). Pengaruh Good Corporate Governance dan Transfer Pricing terhadap Tax Aggressiveness dengan Ukuran Perusahaan Sebagai Pemoderasi. *JURNAL AKTIVA : Riset AKUNTANSI DAN KEUANGAN*, 5 (1), 2023 1 - 15 ISSN: 2686-1054.
- Raflis, R., & Ananda, D. R. (2020). Dampak Corporate Governance Dalam Memoderasi Pengaruh Likuiditas, Leverage dan Capital Intensity Pada Agresivitas Pajak Perusahaan Pertambangan. *Jurnal Ekonomi dan Bisnis Dharma Andalas Volume 22 No 1, Januari 2020 P- ISSN 1693 - 3273 E- ISSN 2527 - 3469*.
- Ramdani, E., & Ardiansyah, M. (2023). Pengaruh Komite Audit, Intensitas Modal, Ukuran Perusahaan Dan Intensitas Aset Tetap Terhadap Agresivitas Pajak. *Jurnal Akuntansi Barelang*, 8(1), 24–46. <https://doi.org/10.33884/jab.v8i1.8225>
- Rohmah, N. R. E., & Oktaviani, .M. R. Pengaruh Leverage, Intensitas Aset Tetap dan Ukuran Perusahaan Terhadap Agresivitas Pajak. *JURNAL ILMIAH KOMPUTERISASI AKUNTANSI*, 14(2), (2021), 417 - 427.
- Romadhina, A. P. (2023). Pengaruh Kepemilikan Institusional, Intensitas Aset

- Tetap, Dan Financial Distress Terhadap Agresivitas Pajak. *Gorontalo Accounting Journal*, 6(2), 272. <https://doi.org/10.32662/gaj.v6i2.3171>.
- Rosani, R. N., & Andriyanto, W., R. (2024). Pengaruh Komisaris Independen, Profitabilitas, Ukuran Perusahaan, Intensitas Aset Tetap, Likuiditas, Dan Transfer Pricing Terhadap Agresivitas Pajak. *Management Studies and Entrepreneurship Journal*, 5(2), 2024, 3490-3505
- Sabna, Z. A. A., & Wulandari, S. (2021). Analisis Determinan Agresivitas Pajak Pada Perusahaan Sektor Industri. *Akuntansi Dan Manajemen*, 16(2), 123–141. <https://doi.org/10.30630/jam.v16i2.161>.
- Safitri, A., & Wahyudi, I. (2022). Pengaruh Profitabilitas, Pertumbuhan Penjualan, Capital Intensity, dan Ukuran Perusahaan terhadap Tax Avoidance Arumtyas. *BULLET : Jurnal Multidisiplin Ilmu*, 1(2), 626–670.
- Sari, I. P., Tjandra, T., Firmansyah, A., & Trisnawati, E. (2021). Praktek Manajemen Laba di Indonesia : Komite Audit, Komisaris Independen, Arus Kas Operasi. *Ultimaccounting Jurnal Ilmu Akuntansi*, 13(2), 310-322. <https://doi.org/10.31937/akuntansi.v13i2.2376>.
- Savitri, D. A. M., & Rahmawati, I. N. (2017). *Pengaruh Leverage, Intensitas Persediaan, Intensitas Aset Tetap, Dan Profitabilitas Terhadap Agresivitas Pajak*. 8(November), 64–79.
- Shofwatun, H., Kosasih, K., & Megawati, L. (2021). Analisis Kinerja Keuangan Berdasarkan Rasio Likuiditas dan Rasio Profitabilitas Pada PT. Pos Indonesia (Persero). *KRISNA : Kumpulan Riset Akuntansi*, 13(1), 59-74.
- Siahaan, P. S. O. (2020). Profitabilitas , Leverage , Capital Intensity Pengaruhnya Terhadap Agresivitas Pajak. *Jurnal Penelitian Akuntansi*, 2(April), 146–152.
- Sugiyono (2019). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Bandung : Alfabet.
- Susanto, S. (2022). Urgensi Pengaturan Tax Avoidance dalam Peraturan Perpajakan di Indonesia. *El-Dusturie*, 1(2), 89–113. <https://doi.org/10.21154/eldusturie.v1i2.5129>
- Tiaras, I., & Wijaya, H. (2017). Pengaruh Likuiditas, Leverage, Manajemen Laba, Komisaris Independen Dan Ukuran Perusahaan Terhadap Agresivitas Pajak. *Jurnal Akuntansi*, 19(3), 380. <https://doi.org/10.24912/ja.v19i3.87>
- Transfer, D., Terhadap, P., Pajak, A., Rosani, N. R., & Andriyanto, R. W. (2024). *Pengaruh Komisaris Independen , Profitabilitas , Ukuran Perusahaan , Intensitas Aset*. 5(2), 3490–3505.
- Wahyuni, E. F. N. (2018). Pengaruh Komisaris Independen, Leverage, Intensitas Persediaan, Intensitas Aset Tetap Dan Ukuran Perusahaan Terhadap

Agresivitas Pajak Pada Wajib Pajak Badan. Jom Feb, 1(1), 1–15.

Yuliana, I. F., & Wahyudi, D. (2018). Likuiditas, Profitabilitas, Leverage, Ukuran Perusahaan, Capital Intensity, dan Inventory Intensity Terhadap Agresivitas Pajak (Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa

# LAMPIRAN

## Daftar Lampiran

### Lampiran 1 Populasi Penelitian

No.	Kode	Perusahaan
1.	ACES	Ace Hardware Indonestoa Tbk.
2.	ASLC	Autopedia Sukses Lestari Tbk.
3.	BAUT	Mitra Angkasa Sejahtera Tbk.
4.	BOGA	Bintang Oto Global
5.	CARS	Industri dan Perdagangan Bintraco Dharma Tbk.
6.	CSAP	Catur Sentosa Adiprana Tbk.
7.	DEPO	Caturkarda Depo Bangunan Tbk.
8.	ECII	Electronic City Indonesia Tbk
9.	ERAA	Erajaya Swasembada Tbk.
10.	GLOB	Globe Kita Terang Tbk.
11.	IMAS	Indomobil Sukses Internasional Tbk.
12.	KLIN	Klinko Karya Imaji Tbk.
13.	LPPF	Matahari Departemen Store Tbk.
14.	MAPA	Map Aktif Adiperkasa Tbk.
15.	MAPI	Mitra Adiperkasa Tbk.
16.	MKNT	Mitra Komunikasi Nusantara Tbk.
17.	MPMX	Mitra Pinasthika Mustika Tbk.
18.	PMJS	Putra Mandiri Jembar Tbk.
19.	RALS	Ramayana Lestari Sentosa Tbk.
20.	SLIS	Gaya Abadi Sempurna Tbk.
21.	SONA	Sona Topas Tourism Industry Tbk.
22.	TELE	Tiphone Mobile Indonesia Tbk.
23.	TOOL	Rohartindo Nusantara Luas Tbk.
24.	TRIO	Trikonsel Oke Tbk.
25.	TURI	Tunas Ridean Tbk.
26.	UFOE	Damai Sejahtera Abadi Tbk.
27.	YELO	Yelooo Integra Datanet Tbk.
28.	ZATA	Bersama Zatta Jaya Tbk.
29.	ZONE	Mega Perintis Tbk.

## Lampiran 2. Sampel Penelitian

No.	Kode	Perusahaan
1.	ACES	Ace Hardware Indonestoa Tbk.
2.	BOGA	Bintang Oto Global
3.	CARS	Industri dan Perdagangan Bintraco Dharma Tbk.
4.	CSAP	Catur Sentosa Adiprana Tbk.
5.	ECII	Electronic City Indonesia Tbk
6.	ERAA	Erajaya Swasembada Tbk.
7.	GLOB	Globe Kita Terang Tbk.
8	IMAS	Indomobil Sukses Internasional Tbk.
.9.	LPPF	Matahari Departemen Store Tbk.
10.	MAPA	Map Aktif Adiperkasa Tbk.
11.	MKNT	Mintra Komukasi Nusantara Tbk.
12.	MPMX	Mintra Pinasthika Mustika Tbk.
13.	RALS	Ramayana Lestari Sentosa Tbk.
14.	SONA	Sona Sona Topas Tourism Industry Tbk.
15.	TRIO	Trikonsel Oke Tbk.
16.	TURI	Tunas Ridean Tbk.
17.	ZONE	Mega Perintis Tbk.



### Lampiran 3. Perhitungan Profitabilitas (X1)

NO.	TAHUN	Kode	LABA BERSIH SETELAH PAJAK	MODAL	ROE
1	2018	ACES	951.366.480.730	4.272.587.986.472	0,2227
2		BOGA	11.681.281.142	417.682.499.159	0,0280
3		CARS	262.266.306.734	1.891.323.550.510	0,1387
4		CSAP	89.609.693.000	1.940.654.036.000	0,0462
5		ECII	10.254.490.793	1.351.037.136.208	0,0076
6		ERAA	889.340.783.000	4.825.618.237.000	0,1843
7		GLOB	-213.851.744.170	-705.312.279.375	0,3032
8		IMAS	98.774.620.340	10.323.742.965.226	0,0096
9		LPPF	1.097.332.000.000	1.815.828.000.000	0,6043
10		MAPA	813.916.000.000	6.062.186.000.000	0,1343
11		MKNT	1.426.324.779	275.262.375.336	0,0052
12		MPMX	3.701.835.000.000	8.769.470.000.000	0,4221
13		RALS	587.105.000.000	3.827.465.000.000	0,1534
14		SONA	123.472.547.151	762.099.442.562	0,1620
15		TRIO	-17.088.974.878	-3.584.961.320.713	0,0048
16		TURI	561.159.000.000	3.554.915.000.000	0,1579
17		ZONE	40.671.715.888	212.266.273.605	0,1916
18	2019	ACES	1.017.274.571.413	4.761.515.785.310	0,2136
19		BOGA	9.828.516.439	427.478.480.838	0,0230
20		CARS	79.977.361.187	1.803.885.702.009	0,0443
21		CSAP	68.480.112.000	1.971.799.684.000	0,0347
22		ECII	33.316.416.125	1.384.532.830.620	0,0241
23		ERAA	325.583.191.000	4.978.716.552.000	0,0654
24		GLOB	-39.725.601.460	-744.972.205.788	0,0533
25		IMAS	155.830.717.982	9.408.137.619.709	0,0166
26		LPPF	1.366.884.000.000	1.746.627.000.000	0,7826
27		MAPA	1.163.507.000.000	7.370.545.000.000	0,1579
28		MKNT	-121.152.314.807	112.481.683.459	-1,0771
29		MPMX	466.248.000.000	7.266.305.000.000	0,0642
30		RALS	647.898.000.000	4.168.930.000.000	0,1554
31		SONA	78.298.581.843	833.087.509.370	0,0940
32		TRIO	-107.726.887.576	-3.700.080.905.847	0,0291
33		TURI	583.234.000.000	3.949.413.000.000	0,1477
34		ZONE	51.222.668.919	305.302.772.461	0,1678

35	2020	ACES	731.310.571.351	5.222.242.554.398	0,1400	
36		BOGA	9.748.220.012	437.154.579.457	0,0223	
37		CARS	15.634.558.206	654.493.832.052	0,0239	
38		CSAP	60.817.945.000	2.053.552.226.000	0,0296	
39		ECII	20.992.455.793	125.686.052.715	0,1670	
40		ERAA	671.172.137.000	5.687.996.190.000	0,1180	
41		GLOB	-50.608.122.770	-795.562.867.745	0,0636	
42		IMAS	675.710.445.502	12.716.336.160.654	0,0531	
43		LPPF	-873.181.000.000	581.118.000.000	-1,5026	
44		MAPA	585.304.000.000	6.499.400.000.000	0,0901	
45		MKNT	-63.440.559.860	42.923.837.677	-1,4780	
46		MPMX	133.572.000.000	6.323.880.000.000	0,0211	
47		RALS	138.874.000.000	3.718.744.000.000	0,0373	
48		SONA	131.555.433.792	703.514.273.183	0,1870	
49		TRIO	-276.596.537.437	-3.972.774.885.814	0,0696	
50		TURI	42.664.000.000	3.870.564.000.000	0,0110	
51		ZONE	37.620.281.385	260.434.007.262	0,1445	
52		2021	ACES	718.802.339.551	5.512.758.627.774	0,1304
53			BOGA	27.522.924.173	464.831.023.278	0,0592
54			CARS	-4.525.323.130	649.968.508.922	-0,0070
55	CSAP		225.314.512.000	2.265.186.951.000	0,0995	
56	ECII		12.773.285.658	1.408.922.067.154	0,0091	
57	ERAA		1.117.917.248.000	6.462.361.670.000	0,1730	
58	GLOB		-58.735.842.609	-854.114.287.494	0,0688	
59	IMAS		-255.340.000.000	12.846.217.000.000	-0,0199	
60	LPPF		912.854.000.000	1.005.972.000.000	0,9074	
61	MAPA		490.156.000.000	7.095.907.000.000	0,0691	
62	MKNT		-34.676.018.586	21.552.972.187	-1,6089	
63	MPMX		411.748.000.000	6.258.966.000.000	0,0658	
64	RALS		170.575.000.000	3.596.823.000.000	0,0474	
65	SONA		-57.300.993.143	647.944.937.464	-0,0884	
66	TRIO		-154.647.642.961	-4.124.096.233.911	0,0375	
67	TURI		540.400.000.000	4.324.976.000.000	0,1249	
68	ZONE		30.781.262.235	283.771.473.913	0,1085	
69	2022	ACES	651.452.908.455	5.883.824.047.061	0,1107	
70		BOGA	14.756.595.135	479.596.721.714	0,0308	
71		CARS	35.310.769.225	685.048.205.180	0,0515	
72		CSAP	263.261.813.000	2.496.047.539.000	0,1055	

73	ECII	12.421.431.611	1.228.878.971.007	0,0101
74	ERAA	1.076.555.292.000	7.202.862.872.000	0,1495
75	GLOB	-69.493.222.649	-923.257.839.361	0,0753
76	IMAS	562.551.000.000	14.167.322.000.000	0,0397
77	LPPF	1.383.222.000.000	580.164.000.000	2,3842
78	MAPA	2.505.403.000.000	9.727.620.000.000	0,2576
79	MKNT	-44.239.084.134	432.532.981.906	-0,1023
80	MPMX	661.748.000.000	6.187.243.000.000	0,1070
81	RALS	351.998.000.000	3.728.476.000.000	0,0944
82	SONA	-48.290.136.664	599.925.297.671	-0,0805
83	TRIO	404.828.994.821	-3.717.457.168.573	-0,1089
84	TURI	901.053.000.000	4.324.976.000.000	0,2083
85	ZONE	72.940.513.980	346.848.227.198	0,2103

## Lampiran 4. Perhitungan Likuiditas (X2)

NO.	TAHUN	Kode	AKTIVA LANCAR	HUTANG LANCAR	CR
1	2018	ACES	3.909.159.011.820	472.419.875.072	8,2748
2		BOGA	171.308.933.520	129.218.836.670	1,3257
3		CARS	7.642.202.623.927	3.544.931.756.024	2,1558
4		CSAP	4.086.694.094.000	3.302.706.214.000	1,2374
5		ECII	750.341.955.905	352.916.506.219	2,1261
6		ERAA	10.053.691.913.000	7.740.591.920.000	1,2988
7		GLOB	22.136.300.869	258.420.563.998	0,0857
8		IMAS	16.377.048.870.513	21.333.832.691.448	0,7677
9		LPPF	3.014.408.000.000	2.739.811.000.000	1,1002
10		MAPA	7.312.798.000.000	5.418.884.000.000	1,3495
11		MKNT	761.294.934.968	558.243.039.723	1,3637
12		MPMX	6.014.006.000.000	2.826.059.000.000	2,1281
13		RALS	3.557.488.000.000	1.093.095.000.000	3,2545
14		SONA	998.371.024.853	389.766.603.918	2,5615
15		TRIO	128.387.536.230	829.311.833.210	0,1548
16		TURI	2.381.375.000.000	1.641.842.000.000	1,4504
17		ZONE	298.517.634.098	144.608.972.242	2,0643
18	2019	ACES	4.409.540.864.816	483.974.076.709	9,1111
19		BOGA	149.252.682.144	120.597.236.241	1,2376
20		CARS	6.062.213.293.720	3.431.011.073.005	1,7669
21		CSAP	4.502.446.283.000	3.956.848.238.000	1,1379
22		ECII	829.625.682.493	401.799.997.730	2,0648
23		ERAA	6.944.525.743.000	4.615.531.135.000	1,5046
24		GLOB	6.415.449.405	300.809.467.631	0,0213
25		IMAS	16.510.696.206.078	21.307.531.344.413	0,7749
26		LPPF	2.748.781.000.000	2.597.839.000.000	1,0581
27		MAPA	8.160.173.000.000	5.673.585.000.000	1,4383
28		MKNT	709.841.405.850	171.710.454.969	4,1339
29		MPMX	3.521.811.000.000	1.754.995.000.000	2,0067
30		RALS	4.017.659.000.000	1.135.638.000.000	3,5378
31		SONA	902.827.833.509	210.417.184.808	4,2907
32		TRIO	102.911.590.387	900.678.529.613	0,1143
33		TURI	2.415.825.000.000	1.643.989.000.000	1,4695
34		ZONE	359.137.703.612	151.581.960.256	2,3693

35	2020	ACES	5.034.737.166.320	844.928.054.206	5,9588	
36		BOGA	160.220.223.030	133.446.046.804	1,2006	
37		CARS	178.841.159.764	28.100.692.177	6,3643	
38		CSAP	4.419.656.047.000	4.060.960.933.000	1,0883	
39		ECII	950.710.096.245	398.245.350.305	2,3872	
40		ERAA	7.546.995.255.000	5.142.950.705.000	1,4674	
41		GLOB	8.968.497.949	408.738.803.147	0,0219	
42		IMAS	18.108.746.875.857	23.959.545.959.761	0,7558	
43		LPPF	1.610.213.000.000	2.856.300.000.000	0,5637	
44		MAPA	8.165.336.000.000	7.344.835.000.000	1,1117	
45		MKNT	487.165.020.354	131.704.896.918	3,6989	
46		MPMX	2.769.718.000.000	1.798.275.000.000	1,5402	
47		RALS	3.200.854.000.000	925.658.000.000	3,4579	
48		SONA	732.256.750.960	97.824.561.637	7,4854	
49		TRIO	70.185.025.171	972.203.816.034	0,0722	
50		TURI	2.175.603.000.000	1.285.031.000.000	1,6930	
51		ZONE	274.717.935.896	173.514.247.895	1,5833	
52		2021	ACES	5.192.108.153.404	722.537.447.543	7,1859
53			BOGA	530.063.304.122	326.331.232.749,0	1,6243
54			CARS	180.576.632.375	28.663.727.687	6,2998
55			CSAP	4.889.716.585.000	4.466.558.051.000	1,0947
56	ECII		1.093.064.541.571	424.315.717.210	2,5761	
57	ERAA		6.624.347.489.000	4.279.452.623.000	1,5479	
58	GLOB		11.589.646.670	539.657.250.516	0,0215	
59	IMAS		18.974.694.000.000	26.528.288.000.000	0,7153	
60	LPPF		1.513.483.000.000	2.070.044.000.000	0,7311	
61	MAPA		8.213.616.000.000	6.661.498.000.000	1,2330	
62	MKNT		162.663.381.997	470.380.997.129	0,3458	
63	MPMX		3.043.958.000.000	2.107.057.000.000	1,4446	
64	RALS		3.241.685.000.000	901.987.000.000	3,5939	
65	SONA		621.234.956.302	51.569.836.162	12,0465	
66	TRIO		65.215.388.640	1.298.284.823.744	0,0502	
67	TURI		2.939.807.000.000	1.861.587.000.000	1,5792	
68	ZONE		296.037.031.512	174.469.281.796	1,6968	
69	2022	ACES	5.124.669.850.422	611.923.432.982	8,3747	
70		BOGA	631.175.767.884	398.183.006.191	1,5851	
71		CARS	92.462.914.765	37.278.990.982	2,4803	
72		CSAP	5.534.371.433.000	5.271.647.810.000	1,0498	

73	ECII	1.002.259.381.508	475.512.380.829	2,1077
74	ERAA	11.217.075.937.000	9.021.226.534.000	1,2434
75	GLOB	7.356.823.253	683.849.720.993	0,0108
76	IMAS	22.717.093.000.000	30.246.072.000.000	0,7511
77	LPPF	1.445.948.000.000	2.355.863.000.000	0,6138
78	MAPA	10.737.011.000.000	7.563.881.000.000	1,4195
79	MKNT	422.806.421.298	188.625.827.180	2,2415
80	MPMX	3.645.372.000.000	1.936.106.000.000	1,8828
81	RALS	3.418.907.000.000	934.616.000.000	3,6581
82	SONA	657.146.797.637	181.842.675.808	3,6138
83	TRIO	61.825.583.702	1.672.916.968.796	0,0370
84	TURI	2.780.641.000.000	2.157.673.000.000	1,2887
85	ZONE	374.779.329.475	199.174.823.581	1,8817

## Lampiran 5. Perhitungan Leverage (X3)

NO.	TAHUN	Kode	TOTAL HUTANG	TOTAL ASET	DAR
1	2018	ACES	889.918.386.855	5.162.506.373.327	0,1724
2		BOGA	154.218.935.589	571.901.434.748	0,2697
3		CARS	7.257.801.101.330	9.149.124.651.840	0,7933
4		CSAP	3.844.633.517	5.785.287.553	0,6646
5		ECII	404.800.769.723	1.755.837.905.931	0,2305
6		ERAA	7.857.284.389.000	12.682.902.626.000	0,6195
7		GLOB	742.492.407.888	37.180.128.513	19,9701
8		IMAS	30.632.253.308.636	40.955.996.273.862	0,7479
9		LPPF	3.220.568.000.000	5.036.396.000.000	0,6395
10		MAPA	6.570.485.000.000	12.632.671.000.000	0,5201
11		MKNT	579.834.253.250	855.096.628.586	0,6781
12		MPMX	3.173.937.000.000	11.943.407.000.000	0,2657
13		RALS	1.415.582.000.000	5.243.047.000.000	0,2700
14		SONA	488.710.639.868	1.250.810.082.430	0,3907
15		TRIO	3.778.624.428.097	193.663.107.384	19,5113
16		TURI	2.480.929.000.000	6.035.844.000.000	0,4110
17		ZONE	186.171.710.857	398.437.984.462	0,4673
18	2019	ACES	1.053.134.864.741	5.814.650.650.051	0,1811
19		BOGA	152.457.530.324	579.936.011.162	0,2629
20		CARS	5.967.501.560.626	7.771.387.262.635	0,7679
21		CSAP	4.612.787.339.000	6.584.587.023.000	0,7005
22		ECII	467.284.322.936	1.851.817.153.556	0,2523
23		ERAA	4.768.986.646.000	9.747.703.198.000	0,4892
24		GLOB	753.250.620.180	8.278.414.392	90,9897
25		IMAS	35.290.524.968.923	44.698.662.588.632	0,7895
26		LPPF	3.086.283.000.000	4.832.910.000.000	0,6386
27		MAPA	6.566.570.000.000	13.937.115.000.000	0,4712
28		MKNT	629.343.184.222	741.824.867.681	0,8484
29		MPMX	2.297.376.000.000	9.563.681.000.000	0,2402
30		RALS	1.480.893.000.000	5.649.823.000.000	0,2621
31		SONA	277.278.528.644	1.110.366.038.014	0,2497
32		TRIO	3.836.514.312.689	136.433.406.842	28,1201
33		TURI	2.343.292.000.000	6.292.705.000.000	0,3724
34		ZONE	233.342.061.525	538.644.833.986	0,4332

35	2020	ACES	2.024.821.339.896	7.247.063.894.294	0,2794	
36		BOGA	157.984.685.515	595.139.264.972	0,2655	
37		CARS	90.278.766.326	744.772.598.378	0,1212	
38		CSAP	5.562.713.870.000	7.616.266.096.000	0,7304	
39		ECII	478.514.318.474	1.735.374.471.189	0,2757	
40		ERAA	5.523.372.852.000	11.211.369.042.000	0,4927	
41		GLOB	806.179.231.356	10.616.363.611	75,9374	
42		IMAS	35.692.364.334.428	48.408.700.495.082	0,7373	
43		LPPF	5.737.956.000.000	6.319.074.000.000	0,9080	
44		MAPA	11.151.051.000.000	17.650.451.000.000	0,6318	
45		MKNT	457.842.864.872	500.766.702.549	0,9143	
46		MPMX	2.885.958.000.000	9.209.838.000.000	0,3134	
47		RALS	1.566.474.000.000	5.285.218.000.000	0,2964	
48		SONA	150.391.014.535	853.905.287.718	0,1761	
49		TRIO	4.084.070.381.509	111.295.495.695	36,6957	
50		TURI	1.894.136.000.000	5.764.700.000.000	0,3286	
51		ZONE	303.194.542.523	563.628.549.785	0,5379	
52		2021	ACES	1.677.057.743.660	7.189.816.371.434	0,2333
53			BOGA	348.920.970.898	813.751.994.176	0,4288
54			CARS	90.177.222.291	740.145.731.213	0,1218
55			CSAP	6.239.940.610.000	8.505.127.561.000	0,7337
56	ECII		497.552.465.174	1.906.474.532.328	0,2610	
57	ERAA		4.909.863.586	11.372.225.256.000	0,0004	
58	GLOB		867.538.172.360	13.423.884.866	64,6265	
59	IMAS		38.177.391.000.000	51.023.608.000.000	0,7482	
60	LPPF		4.845.257.000.000	5.851.229.000.000	0,8281	
61	MAPA		9.687.135.000.000	16.783.042.000.000	0,5772	
62	MKNT		468.589.358.123	490.142.330.310	0,9560	
63	MPMX		3.610.768.000.000	9.869.734.000.000	0,3658	
64	RALS		1.488.587.000.000	5.085.410.000.000	0,2927	
65	SONA		92.020.129.964	739.965.067.428	0,1244	
66	TRIO		4.221.200.180.766	97.103.946.855	43,4709	
67	TURI		2.557.751.000.000	6.800.389.000.000	0,3761	
68	ZONE		278.967.627.189	562.739.101.102	0,4957	
69	2022	ACES	1.213.590.982.045	7.097.415.029.106	0,1710	
70		BOGA	425.265.320.260	904.862.041.974	0,4700	
71		CARS	106.392.308.875	791.440.514.055	0,1344	



72	CSAP	7.149.548.480.000	9.645.596.019.000	0,7412
73	ECII	514.481.593.301	1.743.360.564.308	0,2951
74	ERAA	9.855.354.942.000	17.058.217.814.000	0,5777
75	GLOB	932.411.153.845	9.153.314.484	101,8660
76	IMAS	43.277.746.000.000	57.445.068.000.000	0,7534
77	LPPF	5.170.053.000.000	5.750.217.000.000	0,8991
78	MAPA	11.240.426.000.000	20.968.046.000.000	0,5361
79	MKNT	466.741.373.062	432.532.981.906	1,0791
80	MPMX	2.702.575.000.000	8.889.818.000.000	0,3040
81	RALS	1.506.638.000.000	5.235.114.000.000	0,2878
82	SONA	375.187.129.697	975.112.427.368	0,3848
83	TRIO	3.803.714.383.760	86.257.215.187	44,0973
84	TURI	3.218.810.000.000	7.543.786.000.000	0,4267
85	ZONE	304.933.003.760	651.781.230.958	0,4678

## Lampiran 6. Perhitungan Intensitas Aset Tetap (X4)

NO.	TAHUN	Kode	TOTAL ASET TETAP	TOTAL ASET	IAT
1	2018	ACES	429.672.149.691	5.162.506.373.327	0,0832
2		BOGA	290.715.142.153	571.901.434.748	0,5083
3		CARS	948.875.785.907	9.149.124.651.840	0,1037
4		CSAP	1.377.102.852.000	5.785.287.553.000	0,2380
5		ECII	239.996.225.286	1.755.837.905.931	0,1367
6		ERAA	553.675.716.000	12.682.902.626.000	0,0437
7		GLOB	2.809.271.072	37.180.128.513	0,0756
8		IMAS	7.081.169.075.003	40.955.996.273.862	0,1729
9		LPPF	1.249.153.000.000	5.036.396.000.000	0,2480
10		MAPA	3.471.259.000.000	13.937.115.000.000	0,2491
11		MKNT	20.369.958.028	855.096.628.586	0,0238
12		MPMX	2.832.408.000.000	11.943.407.000.000	0,2372
13		RALS	1.164.225.000.000	5.243.047.000.000	0,2221
14		SONA	762.099.442.562	1.250.810.082.430	0,6093
15		TRIO	35.686.610.784	193.663.107.384	0,1843
16		TURI	2.262.132.000.000	6.035.844.000.000	0,3748
17		ZONE	74.446.703.872	398.437.984.462	0,1868
18	2019	ACES	474.248.994.174	5.814.650.650.051	0,0816
19		BOGA	268.225.729.856	579.936.011.162	0,4625
20		CARS	1.210.514.467.968	7.771.387.262.635	0,1558
21		CSAP	1.659.157.852.000	6.584.587.023.000	0,2520
22		ECII	279.295.522.144	1.851.817.153.556	0,1508
23		ERAA	614.540.334.000	9.747.703.198.000	0,0630
24		GLOB	1.350.165.824	8.278.414.392	0,1631
25		IMAS	11.271.561.957.589	44.698.662.588.632	0,2522
26		LPPF	1.433.305.000.000	4.832.910.000.000	0,2966
27		MAPA	3.784.805.000.000	13.937.115.000.000	0,2716
28		MKNT	14.536.623.756	741.824.867.681	0,0196
29		MPMX	2.868.386.000.000	9.563.681.000.000	0,2999
30		RALS	1.107.325.000.000	5.649.823.000.000	0,1960
31		SONA	109.991.065.884	1.110.366.038.014	0,0991
32		TRIO	20.046.036.453	136.433.406.842	0,1469
33		TURI	2.389.109.000.000	6.292.705.000.000	0,3797

34		ZONE	106.504.365.422	538.644.833.986	0,1977	
35	2020	ACES	511.639.035.778	7.247.063.894.294	0,0706	
36		BOGA	161.649.671	595.139.264.972	0,0003	
37		CARS	12.674.332.026	744.772.598.378	0,0170	
38		CSAP	2.836.525.729.000	7.616.266.096.000	0,3724	
39		ECII	295.670.506.712	1.735.374.471.189	0,1704	
40		ERAA	716.457.366.000	11.211.369.042.000	0,0639	
41		GLOB	777.340.368	10.616.363.611	0,0732	
42		IMAS	15.355.218.530.538	48.408.700.495.082	0,3172	
43		LPPF	862.026.000.000	6.319.074.000.000	0,1364	
44		MAPA	3.364.591.000.000	17.650.451.000.000	0,1906	
45		MKNT	3.245.878.068	500.766.702.549	0,0065	
46		MPMX	2.815.811.000.000	9.209.838.000.000	0,3057	
47		RALS	1.002.168.000.000	5.285.218.000.000	0,1896	
48		SONA	58.610.580.557	853.905.287.718	0,0686	
49		TRIO	1.996.367.727	111.295.495.695	0,0179	
50		TURI	13.246.000.000	5.764.700.000.000	0,0023	
51		ZONE	100.400.821.865	563.628.549.785	0,1781	
52		2021	ACES	459.888.282.960	7.189.816.371.434,00	0,0640
53			BOGA	268.483.514.251	7.097.415.029.106	0,0378
54			CARS	10.281.307.800	740.145.731.213	0,0139
55	CSAP		3.367.723.026.000	8.505.127.561.000	0,3960	
56	ECII		286.212.571.127	1.906.474.532.328	0,1501	
57	ERAA		851.912.136.000	11.372.225.256.000	0,0749	
58	GLOB		22.121.782	13.423.884.866	0,0016	
59	IMAS		16.476.286.000.000	51.023.608.000.000	0,3229	
60	LPPF		647.318.000.000	5.851.229.000.000	0,1106	
61	MAPA		3.034.175.000.000	16.783.042.000.000	0,1808	
62	MKNT		2.191.240.337	490.142.330.310	0,0045	
63	MPMX		2.898.963.000.000	9.869.734.000.000	0,2937	
64	RALS		866.824.000.000	5.085.410.000.000	0,1705	
65	SONA		905.500.000	739.965.067.428	0,0012	
66	TRIO		7.840.284.094	97.103.946.855	0,0807	
67	TURI		2.410.373.000.000	6.800.389.000.000	0,3544	
68	ZONE		87.010.717.494	562.739.101.102	0,1546	
69	2022	ACES	400.446.572.250	7.097.415.029.106	0,0564	

70	BOGA	138.244.367	904.862.041.974	0,0002
71	CARS	10.956.650.807	791.440.514.055	0,0138
72	CSAP	3.657.882.743.000	9.645.596.019.000	0,3792
73	ECII	643.295.174.827	1.743.360.564.308	0,3690
74	ERAA	1.573.130.834.000	17.058.217.814.000	0,0922
75	GLOB	12.160.916	9.153.314.484	0,0013
76	IMAS	18.036.202.000.000	57.445.068.000.000	0,3140
77	LPPF	685.609.000.000	5.750.217.000.000	0,1192
78	MAPA	3.290.108.000.000	20.968.046.000.000	0,1569
79	MKNT	2.141.478.375	432.532.981.906	0,0050
80	MPMX	827.539.000.000	8.889.818.000.000	0,0931
81	RALS	836.834.000.000	5.235.114.000.000	0,1599
82	SONA	905.500.000	975.112.427.368	0,0009
83	TRIO	4.254.183.641	86.257.215.187	0,0493
84	TURI	2.939.955.000.000	7.543.786.000.000	0,3897
85	ZONE	96.766.006.629	651.781.230.958	0,1485

## Lampiran 7. Perhitungan Agresivitas Pajak (Y)

NO.	TAHUN	Kode	BEBAN PAJAK PENGHASILAN	LABA BERSIH SEBELUM PAJAK	ETR
1	2018	ACES	228.472.835.132	1.179.839.315.862	0,1936
2		BOGA	7.304.354.911	18.985.636.053	0,3847
3		CARS	89.879.922.925	352.146.229.659	0,2552
4		CSAP	42.329.390.000	131.939.083.000	0,3208
5		ECII	2.243.390.000	8.011.100.793	0,2800
6		ERAA	313.800.061.000	1.203.140.844.000	0,2608
7		GLOB	334.377.149	-21.050.797.268	-0,0159
8		IMAS	154.485.841.369	253.260.461.709	0,6100
9		LPPF	477.989.000.000	1.575.321.000.000	0,3034
10		MAPA	359.501.000.000	1.173.417.000.000	0,3064
11		MKNT	11.249.456.492	9.823.131.713	1,1452
12		MPMX	178.771.000.000	225.502.000.000	0,7928
13		RALS	130.067.000.000	717.172.000.000	0,1814
14		SONA	39.425.366.467	162.897.913.618	0,2420
15		TRIO	1.035.964.000	-12.273.399.044	-0,0844
16		TURI	125.687.000.000	686.846.000.000	0,1830
17		ZONE	13.512.894.179	54.184.610.067	0,2494
18	2019	ACES	241.038.407.421	1.258.312.978.834	0,1916
19		BOGA	7.822.924.680	17.651.441.119	0,4432
20		CARS	17.973.920.629	97.951.281.816	0,1835
21		CSAP	36.566.280.000	105.046.392.000	0,3481
22		ECII	1.347.614.001	31.698.802.124	0,0425
23		ERAA	147.136.805.000	472.719.996.000	0,3113
24		GLOB	2.427.998.895	-37.297.602.565	-0,0651
25		IMAS	250.502.826.414	372.272.598.200	0,6729
26		LPPF	396.125.000.000	1.763.009.000.000	0,2247
27		MAPA	461.995.000.000	1.625.502.000.000	0,2842
28		MKNT	6.860.038.809	114.292.275.998	0,0600
29		MPMX	183.241.000.000	685.809.000.000	0,2672
30		RALS	85.263.000.000	733.161.000.000	0,1163
31		SONA	26.011.414.000	104.353.775.869	0,2493
32		TRIO	5.739.935.746	-101.986.961.830	-0,0563
33		TURI	152.726.000.000	735.960.000.000	0,2075

34		ZONE	17.202.347.829	68.425.016.748	0,2514	
35	2020	ACES	192.025.197.335	923.335.768.686	0,2080	
36		BOGA	6.036.414.462	15.784.634.474	0,3824	
37		CARS	1.009.434.827	14.625.123.379	0,0690	
38		CSAP	53.939.352.000	114.757.297.000	0,4700	
39		ECII	3.882.270.749	17.110.185.044	0,2269	
40		ERAA	246.144.605.000	917.316.742.000	0,2683	
41		GLOB	54.626.909	-50.662.749.679	-0,0011	
42		IMAS	190.818.034.928	484.892.410.574	0,3935	
43		LPPF	612.230.000.000	934.404.000.000	0,6552	
44		MAPA	138.502.000.000	723.806.000.000	0,1914	
45		MKNT	7.945.314.499	-55.495.245.361	-0,1432	
46		MPMX	93.039.000.000	283.464.000.000	0,3282	
47		RALS	42.571.000.000	181.445.000.000	0,2346	
48		SONA	38.510.530.050	170.065.963.842	0,2264	
49		TRIO	1.327.022.242	-277.923.559.679	-0,0048	
50		TURI	77.101.000.000	119.765.000.000	0,6438	
51		ZONE	6.874.952.258	44.495.233.643	0,1545	
52		2021	ACES	140.116.786.116	858.919.125.667	0,1631
53			BOGA	9.948.655.962	37.471.580.135	0,2655
54			CARS	786.558.795	-3.738.764.335	-0,2104
55	CSAP		62.750.428.000	288.064.940.000	0,2178	
56	ECII		5.423.641.991	18.196.927.649	0,2981	
57	ERAA		377.147.615.000	1.495.064.863.000	0,2523	
58	GLOB		6.392.177	-58.729.450.432	-0,0001	
59	IMAS		232.765.000.000	-225.750.000.000	-1,0311	
60	LPPF		190.045.000.000	1.102.899.000.000	0,1723	
61	MAPA		201.452.000.000	691.608.000.000	0,2913	
62	MKNT		4.313.634.377	-30.362.384.209	-0,1421	
63	MPMX		110.403.000.000	534.237.000.000	0,2067	
64	RALS		21.036.000.000	191.611.000.000	0,1098	
65	SONA		36.221.306.083	-93.522.299.226	-0,3873	
66	TRIO		714.174.900	-153.933.468.061	-0,0046	
67	TURI		151.148.000.000	691.548.000.000	0,2186	
68	ZONE	6.451.703.839	37.232.966.074	0,1733		
69	2022	ACES	140.604.761.300	792.057.669.755	0,1775	
70		BOGA	10.369.810.663	25.126.405.798	0,4127	

71	CARS	2.845.769.009,00	32.465.000.216,00	0,0877
72	CSAP	75.610.785.000	338.872.598.000	0,2231
73	ECH	542.075.461	11.879.356.150	0,0456
74	ERAA	420.784.223.000	1.497.339.515.000	0,2810
75	GLOB	111.780.460	-69.452.281.845	-0,0016
76	IMAS	357.144.000.000	919.695.000.000	0,3883
77	LPPF	253.664.000.000	1.636.886.000.000	0,1550
78	MAPA	667.220.000.000	3.172.623.000.000	0,2103
79	MKNT	3.352.035.329	-40.887.048.805	-0,0820
80	MPMX	118.685.000.000	687.510.000.000	0,1726
81	RALS	73.109.000.000	425.106.000.000	0,1720
82	SONA	14.895.432.063	-63.185.568.727	-0,2357
83	TRIO	24.462.959.863	404.828.994.821	0,0604
84	TURI	159.123.000.000	1.060.176.000.000	0,1501
85	ZONE	24.136.698.756	97.077.212.736	0,2486

## Lampiran 8. Gabungan Perhitungan

NO .	TAHU N	Kode	X1	X2	X3	X4	Y
1	2018	ACES	0,222667	8,274756	8,274756	0,083229	0,193647
2		BOGA	0,027967	1,325727	1,325727	0,508331	0,384731
3		CARS	0,138668	2,155811	2,155811	0,103712	0,255235
4		CSAP	0,046175	1,237377	1,237377	0,238035	0,320825
5		ECII	0,00759	2,126117	2,126117	0,136685	0,280035
6		ERAA	0,184296	1,298827	1,298827	0,043655	0,260817
7		GLOB	0,303202	0,08566	0,08566	0,075558	-0,01588
8		IMAS	0,009568	0,767656	0,767656	0,172897	0,609988
9		LPPF	0,604315	1,100225	1,100225	0,248025	0,303423
10		MAPA	0,134261	1,349503	1,349503	0,249066	0,306371
11		MKNT	0,005182	1,363734	1,363734	0,023822	1,145201
12		MPMX	0,422128	2,128054	2,128054	0,237152	0,792769
13		RALS	0,153393	3,254509	3,254509	0,222051	0,181361
14		SONA	0,162016	2,561459	2,561459	0,609285	0,242025
15		TRIO	0,004767	0,154812	0,154812	0,184272	-0,08441
16		TURI	0,157854	1,450429	1,450429	0,374783	0,182992
17		ZONE	0,191607	2,064309	2,064309	0,186846	0,249386
18	2019	ACES	0,213645	9,11111	9,11111	0,081561	0,191557
19		BOGA	0,022992	1,237613	1,237613	0,462509	0,443189
20		CARS	0,044336	1,766888	1,766888	0,155766	0,183499
21		CSAP	0,03473	1,137887	1,137887	0,251976	0,348096
22		ECII	0,024063	2,064773	2,064773	0,150822	0,042513
23		ERAA	0,065395	1,504599	1,504599	0,063045	0,311256
24		GLOB	0,053325	0,021327	0,021327	0,163095	-0,0651
25		IMAS	0,016563	0,774876	0,774876	0,252168	0,672902
26		LPPF	0,782585	1,058103	1,058103	0,296572	0,224687
27		MAPA	0,157859	1,438275	1,438275	0,271563	0,284217
28		MKNT	-1,07708	4,133944	4,133944	0,019596	0,060022
29		MPMX	0,064166	2,006736	2,006736	0,299925	0,26719
30		RALS	0,155411	3,537799	3,537799	0,195993	0,116295
31		SONA	0,093986	4,290656	4,290656	0,099058	0,249262
32		TRIO	0,029115	0,11426	0,11426	0,146929	-0,05628
33		TURI	0,147676	1,46949	1,46949	0,379663	0,207519
34		ZONE	0,167777	2,369264	2,369264	0,197727	0,251404
35	2020	ACES	0,140038	5,958776	5,958776	0,070599	0,207969
36		BOGA	0,022299	1,200637	1,200637	0,000272	0,382423
37		CARS	0,023888	6,364297	6,364297	0,017018	0,069021



38		CSAP	0,029616	1,088328	1,088328	0,37243	0,47003
39		ECII	0,167023	2,387247	2,387247	0,170379	0,226898
40		ERAA	0,117998	1,467445	1,467445	0,063905	0,268331
41		GLOB	0,063613	0,021942	0,021942	0,073221	-0,00108
42		IMAS	0,053137	0,755805	0,755805	0,3172	0,393527
43		LPPF	-1,50259	0,563741	0,563741	0,136417	0,655209
44		MAPA	0,090055	1,111711	1,111711	0,190624	0,191352
45		MKNT	-1,47798	3,698913	3,698913	0,006482	-0,14317
46		MPMX	0,021122	1,540208	1,540208	0,305739	0,328222
47		RALS	0,037344	3,457923	3,457923	0,189617	0,234622
48		SONA	0,186998	7,485408	7,485408	0,068638	0,226445
49		TRIO	0,069623	0,072192	0,072192	0,017938	-0,00477
50		TURI	0,011023	1,693035	1,693035	0,002298	0,643769
51		ZONE	0,144452	1,583259	1,583259	0,178133	0,15451
52	2021	ACES	0,130389	7,185936	7,185936	0,063964	0,163132
53		BOGA	0,059211	1,624311	1,624311	0,037828	0,265499
54		CARS	-0,00696	6,299831	6,299831	0,013891	-0,21038
55		CSAP	0,099468	1,094739	1,094739	0,395964	0,217834
56		ECII	0,009066	2,576064	2,576064	0,150127	0,298053
57		ERAA	0,172989	1,547943	1,547943	0,074912	0,252262
58		GLOB	0,068768	0,021476	0,021476	0,001648	-0,00011
59		IMAS	-0,01988	0,715263	0,715263	0,322915	-1,03107
60		LPPF	0,907435	0,731136	0,731136	0,110629	0,172314
61		MAPA	0,069076	1,232998	1,232998	0,180788	0,291281
62		MKNT	-1,60887	0,345812	0,345812	0,004471	-0,14207
63		MPMX	0,065785	1,444649	1,444649	0,293723	0,206655
64		RALS	0,047424	3,593938	3,593938	0,170453	0,109785
65		SONA	-0,08843	12,04648	12,04648	0,001224	-0,3873
66		TRIO	0,037499	0,050232	0,050232	0,080741	-0,00464
67		TURI	0,124949	1,579194	1,579194	0,354446	0,218565
68		ZONE	0,108472	1,696786	1,696786	0,15462	0,173279
69	2022	ACES	0,110719	8,374691	8,374691	0,056421	0,177518
70		BOGA	0,030769	1,58514	1,58514	0,000153	0,412706
71		CARS	0,051545	2,480296	2,480296	0,013844	0,087657
72		CSAP	0,105471	1,049837	1,049837	0,379228	0,223125
73		ECII	0,010108	2,107746	2,107746	0,368997	0,045632
74		ERAA	0,149462	1,243409	1,243409	0,092221	0,281021
75		GLOB	0,07527	0,010758	0,010758	0,001329	-0,00161
76		IMAS	0,039708	0,751076	0,751076	0,313973	0,388329
77		LPPF	2,384191	0,613766	0,613766	0,119232	0,154967
78		MAPA	0,257556	1,419511	1,419511	0,156911	0,210305

79	MKNT	-0,10228	2,241509	2,241509	0,004951	-0,08198
80	MPMX	0,106954	1,882837	1,882837	0,093088	0,17263
81	RALS	0,094408	3,658087	3,658087	0,15985	0,171978
82	SONA	-0,08049	3,613821	3,613821	0,000929	-0,23574
83	TRIO	-0,1089	0,036957	0,036957	0,04932	0,060428
84	TURI	0,208337	1,288722	1,288722	0,389719	0,150091
85	ZONE	0,210295	1,88166	1,88166	0,148464	0,248634

### Lampiran 9. Hasil Uji Statistik Deskriptif

	N	Minimum	Maximum	Mean	Std. Deviation
Agresivitas Pajak	85	-1,03	1,15	,1965	,25977
Profitabilitas	85	-1,61	2,38	,0669	,44301
Likuiditas	85	,01	12,05	2,2260	2,27186
Leverage	85	,00	101,87	6,5937	19,41876
Intensitas Aset Tetap	85	,00	,61	,1662	,13526
Valid N (listwise)	85				

### Lampiran 10. Hasil Uji Normalitas

- Sebelum ditransformasi

		Unstandardized Residual
N		85
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	.24084445
Most Extreme Differences	Absolute	.157
	Positive	.145
	Negative	-.157
Test Statistic		.157
Asymp. Sig. (2-tailed)		.000 <sup>c</sup>

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

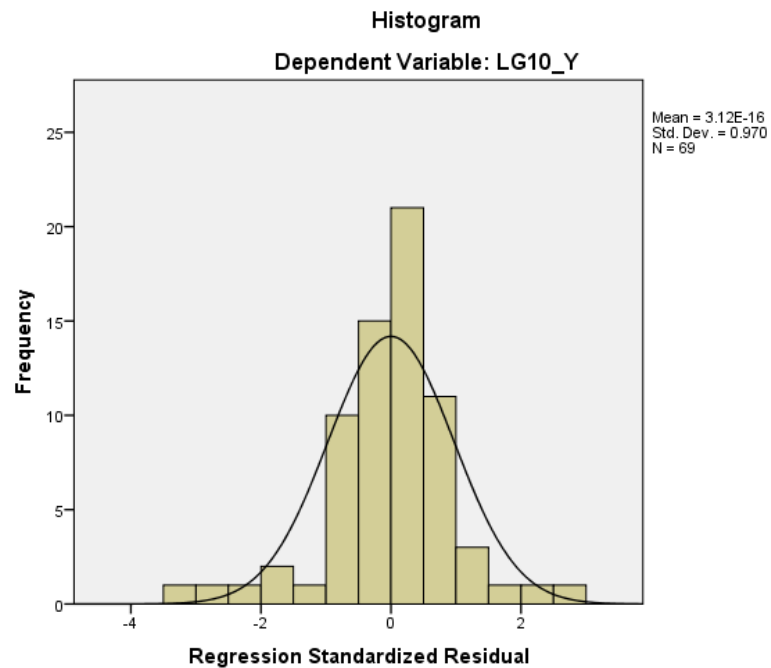
- Sesudah ditransformasi

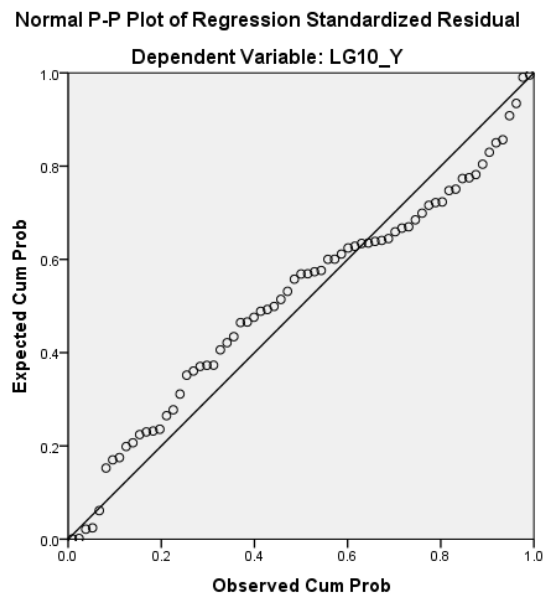
		Unstandardized Residual
N		69
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	.22994304
Most Extreme Differences	Absolute	.101
	Positive	.095
	Negative	-.101
Test Statistic		.101
Asymp. Sig. (2-tailed)		.077 <sup>c</sup>

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.





### Lampiran 11. Hasil Uji Multikolinearitas

Coefficients<sup>a</sup>

Model	Collinearity Statistics	
	Tolerance	VIF
1 (Constant)		
Profitabilitas	,977	1,023
Likuiditas	,439	2,280
Leverage	,452	2,210
Intensitas Aset Tetap	,864	1,157

### Lampiran 12. Hasil Uji Heteroskedastisitas

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	.183	.068		2.700	.009
Profitabilitas	-.034	.050	-.083	-.670	.505
Likuiditas	.045	.086	.097	.525	.601
Leverage	-.013	.040	-.060	-.332	.741
Intensitas Aset Tetap	-.099	.159	-.082	-.620	.537

a. Dependent Variable: ABS\_RES

### Lampiran 13. Hasil Uji Autokorelasi

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.503 <sup>a</sup>	.253	.207	.23702	1.865

### Lampiran 14. Hasil Analisis Regresi Linear Berganda

		Coefficients <sup>a</sup>				
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	T	Sig.
1	(Constant)	-,289	,098		-2,940	,005
	Profitabilitas	-,088	,073	-,133	-1,216	,228
	Likuiditas	-,518	,125	-,674	-4,134	,000
	Leverage	-,245	,058	-,683	-4,256	,000
	Intensitas Aset Tetap	-,144	,231	-,072	-,622	,536

### Lampiran 15. Hasil Uji F

ANOVA <sup>a</sup>						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	1.219	4	.305	5.427	.001 <sup>b</sup>
	Residual	3.595	64	.056		
	Total	4.815	68			

Sumber : Hasil Output SPSS 22 (2024)

### Lampiran 16. Hasil Uji T

**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-,289	,098		-2,940	,005
Profitabilitas	-,088	,073	-,133	-1,216	,228
Likuiditas	-,518	,125	-,674	-4,134	,000
Leverage	-,245	,058	-,683	-4,256	,000
Intensitas Aset Tetap	-,144	,231	-,072	-,622	,536

### Lampiran 17. Hasil Uji Koefisien Determinan

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.503 <sup>a</sup>	.253	.207	.23702	1.865

a. Predictors: (Constant), Intensitas Aset Tetap, Profitabilitas, SQRT\_X3, LG10\_X2

b. Dependent Variable: LG10\_Y